

FORM

BT-SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARYFor the CALENDAR year 1994 or other tax year beginning Mo Day Year and ending Mo Day Year

STEP 1

Place
LABEL HERE
Otherwise
Please Print
or Type

Proprietorship - Last Name	First Name & Initial	SOCIAL SECURITY NUMBER _____
Proprietorship - Spouse's Last Name	First Name & Initial	SPOUSE'S SOCIAL SECURITY NUMBER _____
Corporate, Partnership, Fiduciary or Non-Profit Name		FEDERAL IDENTIFICATION NUMBER _____
Number and Street Address		Principal Activity Code (Follow Federal Instructions) _____
City or Town, State and Zip Code		FOR PROPRIETORSHIP: Spouse's Principal Activity Code _____
For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label to give to your preparer? If yes, check here <input type="checkbox"/>		

STEP 2
Return Type,
Federal
Information
and Filing
Requirement

<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> PROPRIETORSHIP	<input type="checkbox"/> AMENDED
<input type="checkbox"/> FIDUCIARY	<input type="checkbox"/> NON-PROFIT	<input type="checkbox"/> COMBINED FILERS	<input type="checkbox"/> FINAL
<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS _____ Submit changes under a separate cover.			
DO YOU MEET THE FILING REQUIREMENTS FOR: (SEE INSTRUCTIONS) BET Yes ___ No ___ BPT Yes ___ No ___			

STEP 3

PLEASE COMPLETE FORMS IN THE FOLLOWING ORDER: BET, BPT RETURN AND THEN BUSINESS TAX SUMMARY.

STEP 4

Figure Your
Balance
Due or
Overpayment

1 (a) Business Enterprise Tax Net of Statutory Credits	1 (a)		
1 (b) Business Profits Tax Net of Statutory Credits	1 (b)		1
2 PAYMENTS:			
(a) Tax paid with application for extension	2 (a)		
(b) Payments from 1994 estimated taxes	2 (b)		
(c) Payments carried over from prior year	2 (c)		
(d) Payments made with original return (Amended returns only)	2 (d)		2
3 TAX DUE (Line 1 less line 2)			3
4 ADDITIONS TO TAX:			
(a) Interest (See instructions)	4 (a)		
(b) Failure to Pay (See instructions)	4 (b)		
(c) Failure to File (See instructions)	4 (c)		
(d) Underpayment of Estimated Tax (See instructions) Attach Form DP 2210/2220	4 (d)		4
5 BALANCE DUE (Line 3 plus line 4) Make check payable to: State of New Hampshire			5
6 OVERPAYMENT (Line 2 less line 1, adjusted by line 4, if applicable)	6		
7 Apply overpayment amount of line 6 to: (a) The 1995 tax liability			7 (a)
(b) Refund - Please allow 10 weeks for processing			7 (b)


THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5

Signature(s)

Office Use
Only

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined filer, I also certify that all affiliated companies are included in the appropriate group described in this return.

Signature	Signature of Paid Preparer Other Than Taxpayer
Title and Date	Preparer's Identification Number Date
Spouse's Signature and Date (PROPRIETORSHIP ONLY)	Preparer's Address
 MAIL TO: DOCUMENT PROCESSING DIVISION P.O. BOX 837 CONCORD, NH 03302-0637	City or Town, State and Zip Code

BT-SUMMARY

FORM

BET

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS,
PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATION**

For the CALENDAR year **1994** or other tax year beginning Mo Day Year and ending Mo Day Year

YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS RECEIPTS WERE GREATER THAN \$100,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000.

STEP 1 Please Print or Type Name	Name of Principal NH Business Organization		Federal Identification Number _____ - _____	
<p>If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained by calling (603) 271-2192.</p>				
STEP 2 Compute the Enterprise Value Tax Base	1. Dividends Paid	1.		
	2. Compensation and Wages Paid or Accrued	2.		
	3. Interest Paid or Accrued	3.		
	4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3)			4.
	5. N.H. Business Enterprise Tax (Line 4 x .0025)			5.
STEP 3 Figure Your Tax	6. Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions)	6(a)		
	(b) Statutory Credits (See instructions)	6(b)		6.
	7. Business Enterprise Tax Net of Statutory Credits (Line 5 less line 6. If negative, enter 0)			7.

**ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PARTNERSHIP BUSINESS PROFITS TAX RETURN

For the CALENDAR year **1994** or other tax year beginning Mo Day Year and ending Mo Day Year

Due Date for CALENDAR year is on or before April 18, 1995 or the 15th day of the 4th month after the close of the fiscal period.
YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS RECEIPTS WERE GREATER THAN \$50,000.

STEP 1

Please Print or Type

Name of Partnership

FEDERAL IDENTIFICATION NUMBER

STEP 2

Figure Your Tax

1. INCOME AND DEDUCTIONS (See instructions)

- (a) Ordinary income or (loss) from trade or business activities 1(a)
- (b) Net income or (loss) from rental real estate activities 1(b)
- (c) Net income or (loss) from other rental activities 1(c)
- (d) Portfolio income or (loss) 1(d)
- (e) Guaranteed payments to partners 1(e)
- (f) Other income or (loss) from partnership activities not included in
 lines 1(a) through 1(e) above 1(f)
- (g) Partnership expenses on Federal Form 1065, Schedule K, lines 8-11 1(g)

(h) TOTAL [Combine lines 1(a) through 1(g)] 1(h)

2. NET GAIN OR (LOSS) FROM SALE OF ASSETS (See instructions) Attach schedule if additional space is needed.

Description of Property

Gain (Loss)

- (a)
- (b)
- (c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine lines 2(a) and 2(b)] 2(c)

3. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.

Date of Original Sale

Description of Property

Gain (Loss)

- (a) Mo Day Year
- (b) Mo Day Year
- (c) TOTAL INSTALLMENT GAIN OR (LOSS) [Combine lines 3(a) and 3(b)] 3(c)

4. SEPARATE ENTITY LIMITATION ADJUSTMENT (See instructions) 4.

5. GROSS BUSINESS PROFITS (line 1(i) adjusted by lines 2(c), 3(c) and 4) 5.

6. COMPENSATION DEDUCTION FOR PERSONAL SERVICES (See instructions) 6. ()

7. SUBTOTAL (Line 5 adjusted by line 6). If a loss show in brackets 7.

8. NH ADDITIONS AND DEDUCTIONS (See instructions)

- (a) Add back income taxes or franchise taxes measured by income 8(a)
- (b) "Safe Harbor" or other similar leases (RSA 77-A:4-a and Rev 303.01) 8(b)
- (c) NH Net Operating Loss Deduction (Attach Form DP-132) 8(c) ()
- (d) Interest on U.S. obligations 8(d) ()
- (e) Wage adjustment required by IRC Section 280C(a) 8(e) ()
- (f) Income exempt under federal constitutional laws net of related expenses 8(f) ()
- (g) Distribution from a joint venture or second partnership 8(g) ()
- (h) Add the amount of increase in the basis of assets which was due to the
 sale or exchange of interest in the partnership (RSA 77-A:4, XIV) 8(h)
- (i) Interest and dividends subject to tax under RSA 77 8(i) ()
- (j) Contributions made to a Qualifying Venture Capital Fund 8(j) ()
- (k) Add back return of capital received from a Qualifying Venture Capital Fund .. 8(k)
- (l) Other additions and deductions required by RSA 77-A:4 (Attach Schedules) 8(l)
- (m) Total additions and deductions [Combine lines 8(a) through 8(l)] 8(m)

9. ADJUSTED GROSS BUSINESS PROFITS [Line 7 adjusted by line 8(m)] 9.

10. New Hampshire Apportionment (Form DP-80, line 5) 10.

11. New Hampshire Taxable Business Profits (Line 9 x line 10) 11.

12. New Hampshire Business Profits (See instructions) 12.

STEP 3

Figure Your Credits

13. Credits allowed under RSA 77-A:5 as shown on DP-160 13.

14. Subtotal (Line 12 less line 13) 14.

15. Business Enterprise Tax Credit (See instructions) 15.

16. Business Enterprise Tax Credit to be applied against Business Profits Tax

(Enter the lesser of line 14 or line 15) (See instructions) 16.

17. NH Business Profits Tax Net of Statutory Credits (Line 14 less line 16) 17.

ENTER THE AMOUNT FROM LINE 17 ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.